

# HOUSE . . . . . No. 2566

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By Mr. LeDuc of Marlborough, petition of Stephen P. LeDuc relative to dividends and interest considered to be gross income in calculating capital gains taxes. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO THE CAPITAL GAINS TAX.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1     SECTION 1. Subsection (b) of section 2 of chapter 62 of the  
2     General Laws, as amended in section 2 of chapter 96 of the acts of  
3     2002, is hereby further amended by striking out paragraph (1) and  
4     inserting in place thereof the following paragraph:—  
5     (1) Part of gross income shall be the total interest and dividends  
6     included in Massachusetts gross income, other than.

1     SECTION 2. Paragraph (1) of said subsection (b) of said  
2     section 2 of said chapter 62, as so amended, is hereby further  
3     amended by striking out subparagraph (c).